

**Comptroller's Directive No. 2-04**  
**Attachment 27**  
**Adjustments**

---

<b>Purpose</b>	This attachment requires agencies to certify that all adjustments to financial statement templates, other attachments, and / or supplemental information have been provided to DOA. This attachment is similar to the prior year's Attachment 28.
<b>Applicable agencies</b>	<b>All agencies must complete this attachment.</b>
<b>Due date</b>	<b>October 21, 2004</b>
<b>Submission requirements</b>	<p>Contact DOA if the agency has any problems with the files.</p> <p><b>After downloading the files, rename the spreadsheet file using the agency number followed by Att27.</b> For example, agency 151 should rename its Attachment 27.xls file as 151Att27.xls.</p> <p><b>Submit the excel spreadsheet electronically to <a href="mailto:finrept@doa.virginia.gov">finrept@doa.virginia.gov</a>.</b></p> <p><b>Copy APA via E-mail to <a href="mailto:APAFinRept@apa.state.va.us">APAFinRept@apa.state.va.us</a>.</b></p> <p><b>Do <u>not</u> submit paper copies of the excel attachment.</b></p>
<b>Revised submissions and revision control log</b>	If an agency has identified required adjustments <b>subsequent</b> to DOA's acceptance of the original submission, a revised attachment or supplemental information is required. The majority of attachments require a revision control log. Refer to the individual attachment instructions to determine the specific revision instructions. All Supplemental Information revisions must include Attachment 29, Supplemental Information Revision Control Log.
<b>Additional requirements</b>	<b>THE AGENCY MUST NOTIFY THE INDIVIDUALS LISTED IN THE <a href="#">QUESTIONS</a> SECTION OF THIS DIRECTIVE IF MATERIAL ADJUSTMENTS ARE DISCOVERED AFTER SUBMITTING THIS ATTACHMENT TO DOA.</b>

**This Page Intentionally Left Blank**